

EXPENSES FOR COMPILING TARIFF OF 1816.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

RELATIVE TO

*The expenses incurred in compiling the tariff of 1846; in compliance with a resolution of the House of Representatives of the 21st of December last.*

FEBRUARY 11, 1847.

Read, and referred to the Committee of Ways and Means.

TREASURY DEPARTMENT, February 9, 1847.

On the 21st of December last, the following resolution was adopted by the House of Representatives:

*"Resolved, That the Secretary of the Treasury be required to report to this House whether any sum or sums of money have been paid, or authorized by him or by any officer in the Treasury Department to be paid, to any person or persons, for the services of such person or persons, or for the expenses of such persons, in aiding or assisting in draughting or perfecting the tariff bill furnished by the Secretary of the Treasury to the Committee of Ways and Means at the last session of Congress; the names of the person or persons so paid; the amount paid to each; the services or expenses for which such payment was made; out of what fund, and in what manner payment was made; whether such person or persons were at the same time officers under the general government, connected with the collection of the revenue; the salary or pay of each, per annum; and the authority under which payment was made for the services first above mentioned."*

On the 17th of December, 1845, a communication from the Committee of Ways and Means of the House of Representatives was received, addressed to this department, a copy of which is hereto annexed, (marked A.) In that communication the committee, through the Hon. James J. McKay, their chairman, addressed the department as follows:

*"I have been instructed by the Committee of Ways and Means to request you to have prepared and communicated to them a bill altering the existing tariff laws, as proposed and recommended in your annual report on the state of the finances."*

Rutchie & Heiss, print.

"You will please to accompany the bill with a tabular statement, showing the amount of revenue which will accrue on each article of import under the plan as it now is, and as proposed to be altered by you."

The task imposed upon the department by the Committee of Ways and Means was one of great importance and responsibility, and requiring extraordinary labor and research, and a comprehensive knowledge, not only of our revenue laws, but of the practical operation of the system of duties on imports in all its details. As one of the means, deemed the best within the control of the department, to enable it promptly and fully to comply with the will of the House, expressed through the appropriate committee, several officers of the customs were immediately directed to come on from Boston, New York, Philadelphia, and Baltimore, to communicate to the department, whilst preparing the bill and estimates called for by the committee, such information in relation to the subject as might be in their possession. In table B (hereto annexed) will be found the names of these officers of the customs, their locality, the offices which they held, and the salaries received by them, respectively. Some time subsequently, namely, on the 23d of January, 1846, a letter (a copy of which is hereto annexed, marked C) was addressed by this department to the First Comptroller of the Treasury, in relation to these officers. That letter is in the following words:

"TREASURY DEPARTMENT, *January 23, 1846.*

"SIR: I have to request that you will advance to Cornelius S. Bogardus a sufficient sum of money to defray the actual expenses incurred by himself, and the other gentlemen from the ports of Boston, New York, Philadelphia, and Baltimore, summoned here by the orders of the department on business connected with the revenue. The money will be disbursed by Mr. Bogardus, under such directions as you may deem proper to give, with the express understanding that no payment is to be made for any object other than expenses.

"I am, very respectfully, your obedient servant,

"R. J. WALKER,

"*Secretary of the Treasury.*

"JAMES W. McCULLOH, Esq.,

"*Comptroller of the Treasury.*"

It will be perceived that, in this letter, the payment to be made through one of these officers, as disbursing agent, was confined expressly and strictly to the *actual expenses incurred*. No compensation, either extra or otherwise, was authorized to be made to these gentlemen, or any one of them, but the payment was limited to their actual expenses only. The power to pay an officer of the customs out of the gross proceeds of the revenue, for what is called travelling expenses, incurred by orders of the department, in discharging important duties appertaining to the collection of the revenue, is a power that has been exercised by all my predecessors, under every administration, from the organization of the government down to the present period. The power to make such payments, not as compensation, but for expenses only, has not been divested by any act of Congress whatever. On the contrary, by an opinion of the Attorney General of the United States, under date of the 5th October, 1844, on reviewing all the laws that had been enacted on the subject, he decides as follows:

"That officers, or persons in public employ, whose salaries are fixed by law, cannot receive any additional allowance except for travelling for the performance of duties at a distance from their stations or domicils." Under this authority, such payments have been made by all the departments of the government ever since this opinion was given, as well as prior thereto. The practice, under this opinion of the Attorney General, as regards expenses for travelling, has been uniformly decided to include payments in travelling to the distant point to which the officer was ordered, and in returning home, as well as the expenses actually incurred whilst absent from home, discharging public duties required of him by the department. Such orders of the department to perform duties distant from their homes the officers of the customs are bound to obey; and if their expenses thus incurred were not paid by the government, it would follow that their whole salaries might be swallowed up in expenses incurred in discharging duties distant from their homes.

The letter from this department, of the 23d of January, 1846, before quoted, was in express conformity with this opinion of the highest law officer of the government, and under which that officer continued to act, as well as all the other departments of the government, from the date of its decision up to the present period.

On the 23d of February, 1846, the bill and estimates called for by the committee were transmitted to them by this department; and about the close of the month of March other suggestions in regard to the same were also communicated by this department to the committee. Several of these officers were detained until near the close of the month of March to confer with the chairman of the committee, and with this department, in relation to the proposed amendments. The assistant collector of New York was retained occasionally for consultation with this department, and the chairman of the committee, for several months after the close of March, 1846, having returned to New York several times and been recalled for information and explanations as regards several items of the bill, at various periods, until near the close of the session of Congress, in August, 1846.

Annexed are letters from the First Comptroller of the Treasury, (marked D, E, F, and G,) directing the payment of these accounts, and the accounts themselves are hereto annexed, marked from 1 to 10, inclusive. In relation to these accounts, they are never adjusted by the Secretary of the Treasury, it being the duty of the accounting officers of the treasury, as well as the collectors, to examine such details. The duty in this case was performed by the accounting officers of the treasury. The accounts themselves have only been examined by me since the call made by the House; and, upon the inquiries and explanations now given, it is believed that the order of this department of the 23d of January, 1846, confining the payments to the actual expenses incurred, was not exceeded either by the collector or the accounting officers of the treasury.

The work performed by this department, with the aid of these gentlemen, was certainly most laborious and complicated. It required an examination of every item of the tariff in detail, of the rate of duty upon each under every tariff since the government was organized, of the duties received under each of these rates, of the minimum and specific converted into ad valorem, of the revenue derivable each year at every rate of duty upon every article embraced in the tariff, of the probable revenue to be derived on every article at the rates of duty proposed by this depart-

*Comptroller of the Treasury.*

ment, and of the application, required by the committee, of the new principles in framing a tariff for revenue, and not for protection, embraced in my annual report of December, 1845. In order to perform this duty, the department, together with the gentlemen referred to, were required to labor assiduously many hours night and day, for a long period, during the session of 1846. The services rendered by these gentlemen were of the highest importance. In their presence every item in the tariff was taken up by me separately and in detail; the rate of duty under every tariff, and each item, were then distinctly stated, together with the revenue derivable therefrom under every rate of duty. Such facts as came within the knowledge of each of these gentlemen, as regards the imports of that article, were then stated, together with their opinions as to the best duty for revenue. Upon all this information the department then formed its own judgment separately in relation to each item in detail, calling for information by such questions as occurred at the time, with a sincere desire to arrive at the truth in every case, and to frame such a bill, both in the aggregate and in the details, upon the new principles of the annual report of December, 1845, as would yield the required revenue, and operate most justly and equally, and with the least possible burden, on the whole people. Much valuable information was also received from these gentlemen as regards the expense of collecting the revenue, which was also communicated to the committee; and in view of which, it is the confident expectation of this department that a reduction of nearly half a million of dollars may be effected in the collection of the revenue. Throughout the framing of this bill, not only up to the period of its being communicated to the committee, but subsequently upon various amendments, nearly up to the period of its enactment as a law, various conferences were had by this department with the chairman of the Committee of Ways and Means, (the Hon. James J. McKay,) and the most valuable information was communicated by him from time to time to the department, and important aid rendered by him in framing the bill. He had previously reported a bill modifying the tariff of 1842, and was familiar with the whole subject in all its details. The gentlemen referred to, whose expenses were authorized to be paid by the department, were also possessed of the most important information upon all the details of the subject, and the services rendered by them were of the most important character; for all which they were authorized to be remunerated only by the payment of their actual expenses.

The call of the appropriate committee of the House upon his department to submit this bill and estimates was deemed imperative, and many mistakes must have probably occurred in preparing the measure but for the services of these gentlemen.

Very respectfully, your obedient servant,

R. J. WALKER,

*Secretary of the Treasury.*

Hon. JOHN W. DAVIS,

*Speaker of the House of Representatives.*



## A.

COMMITTEE ROOM WAYS AND MEANS,  
December 17, 1845.

SIR: I have been instructed by the Committee of Ways and Means to request you to have prepared and communicated to them a bill altering the existing tariff laws, as proposed and recommended in your annual report on the state of the finances.

You will please to accompany the bill with a tabular statement showing the amount of revenue which will accrue on each article of import under the plan as it now is, and as proposed to be altered by you.

Very respectfully,

J. J. McKAY.

HON. R. J. WALKER,  
*Secretary of the Treasury.*

## B.

*Salaries of the officers of the customs who were directed to visit Washington at the time the Secretary of the Treasury was preparing tariff bill.*

Alexander Young, clerk in appraiser's office, Baltimore	-	-	\$1,000
B. A. Vickers, deputy naval officer, Baltimore	-	-	1,500
Charles Triechel, deputy collector, Philadelphia	-	-	1,500
Thomas Stewart, assistant appraiser, Philadelphia	-	-	1,200
W. A. Wellman, 2d deputy collector, Boston	-	-	1,500
R. B. Connolly, clerk, New York, \$1,200; to July, 1846	-	-	1,400
F. R. Gourgass, weigher and gauger, Boston	-	-	1,500
C. S. Bogardus, assistant collector, New York	-	-	2,500
Samuel J. Bridge, appraiser, Boston	-	-	1,500
C. C. Walden, clerk, New York	-	-	1,000

## C.

TREASURY DEPARTMENT,  
January 23, 1846.

SIR: I have to request that you will advance to Mr. Cornelius S. Bogardus a sufficient sum of money to defray the actual expenses incurred by himself and the other gentlemen from the ports of Boston, New York, Philadelphia, and Baltimore, summoned here by the orders of the department on business connected with the revenue. The money will be disbursed by Mr. Bogardus under such directions as you may deem proper to give, with the express understanding that no payment is to be made for any object other than expenses.

I am, very respectfully, your obedient servant,

R. J. WALKER,

*Secretary of the Treasury.*

JAMES W. McCULLOH, Esq.,  
*Comptroller of the Treasury.*

D.

TREASURY DEPARTMENT,  
Comptroller's Office, January 23, 1846.

SIR: You will receive herewith a letter requesting Cornelius W. Lawrence, esq., collector of the customs, New York, to advance and pay to your order twenty-two hundred dollars, the sum of the requisition which you made under the letter this day addressed to this office by the Secretary of the Treasury, per copy annexed, to enable you to defray the expenses incurred by you and the other gentlemen summoned by the department to attend here, from the ports of Boston, New York, Philadelphia, and Baltimore, for purposes connected with the revenue. For your disbursements of said advance you will take bills of particulars receipted by those gentlemen for their several expenses, and render an account thereof, with such vouchers, to said collector, who will transmit the same with his quarterly account in which he shall charge said advance.

With, &amp;c.,

J. W. McCULLOH,  
Comptroller.

CORNELIUS S. BOGARDUS, Esq., *Present.*

E.

TREASURY DEPARTMENT,  
Comptroller's Office, January 23, 1846.

SIR: You will please pay to the order of Cornelius S. Bogardus two thousand two hundred dollars, to defray the expenses of himself and the gentlemen summoned to attend with him here, by this department, from Boston, New York, Philadelphia, and Baltimore, on business connected with the revenue, and for which he will render to you an account, with proper vouchers, and you will charge said advance in your accounts of the customs as a contingent expense; for its sum you will take duplicate receipts.

With, &amp;c.,

J. W. McCULLOH,  
Comptroller.

C. W. LAWRENCE, Esq.,  
Collector, New York.

F.

TREASURY DEPARTMENT,  
Comptroller's Office, February 21, 1846.

SIR: You will please pay to the order of Cornelius S. Bogardus fifteen hundred dollars, to defray the expenses of himself and the gentlemen summoned to attend with him here, by this department, from Boston, New York, Philadelphia, and Baltimore, on business connected with the revenue.

nue, and for which he will render to you an account, with proper vouchers, and you will charge said advance in your account of the customs as a contingent expense; for its sum you will take duplicate receipts.

With, &c.,

J. W. McCULLOH,  
Comptroller.

C. W. LAWRENCE, Esq.,  
Collector, New York.

G.

TREASURY DEPARTMENT,  
Comptroller's Office, March 26, 1846.

SIR: You will please pay to the order of Cornelius S. Bogardus four hundred dollars, to defray the expenses of himself and other gentlemen summoned to attend with him here, by the department, from New York, &c., on business connected with the revenue, and for which he will render you an account, with proper vouchers; and you will charge said advance in your account of the customs as a contingent expense, and for its sum you will take duplicate receipts.

With, &c.,

J. W. McCULLOH, Comptroller.

C. W. LAWRENCE, Esq.,  
Collector, New York.

*The United States to B. A. Vickers, Dr.*

For expenses incurred at Washington whilst on business connected with the Treasury Department, under the directions of the Secretary of the Treasury, including travelling expenses, coach hire, hotel bill, &c. - - -

\$315 00

Received the above amount in full.

B. A. VICKERS.

BALTIMORE, February 28, 1846.

*The United States to Charles Triechel, Dr.*

For expenses incurred at Washington whilst on business connected with the Treasury Department, under the direction of the Secretary of the Treasury, including travelling expenses, coach hire, hotel bill, &c. - - -

\$330 00

Received the above amount.

CHARLES TRIECHEL.

PHILADELPHIA, February 28, 1846.

Received, Washington, February 18, 1846, from C. S. Bogardus, two hundred and two dollars and seventy cents, on account of my expenses to Washington, at Washington, and back to Philadelphia, on business by order of the Secretary of the Treasury.

(\$202 70.)

THO. STEWART.

*The United States to Charles C. Walden, Dr.*

For expenses incurred at Washington on business connected with the Treasury Department, under directions of the Secretary of the Treasury, including travelling expenses to and from Washington, coach hire, hotel bills, &c., from December 23 to March 26 - - - - -

\$558 00

Received payment.

CHS. C. WALDEN.

NEW YORK, March 28, 1846.

*The United States to Samuel J. Bridge, Dr.*

For expenses incurred whilst at Washington, on business connected with the Treasury Department, under the direction of the Secretary of the Treasury, including travelling expenses, coach hire, hotel bills, &c., from December 28 to March 26 - - - - -

\$548 00

Received the above amount.

SAM. J. BRIDGE.

BOSTON, March 29, 1846.

*The United States to Alexander Young, Dr.*

For my expenses at Washington attending to business by order of the Secretary of the Treasury, including board bill, postage, coach hire, portorage, stationery, &c. - - -

\$130 00

Expenses from Baltimore and back - - - - -

3 20

133 20

Received payment.

A. YOUNG.

BALTIMORE, January 26, 1846.



*The United States to Richard B. Connolly, Dr.*

For my expenses incurred at Washington on business connected with the Treasury Department, by order of the Secretary of the Treasury, including travelling expenses to and from Washington, coach hire, hotel bills, &c., from December 28, 1845 - - - - - \$512 00

Received payment March 28, 1846.

RICH. B. CONNOLLY.

NEW YORK, *March 28, 1846.*

*The United States to F. R. Gourgas, Dr.*

For my disbursements and incidental expenses, including postages, &c., at Washington, from December 31st, 1845, to January 27th, 1846, in the performance of services as required by the Secretary of the Treasury - - - - - \$168 00  
 For my travelling expenses from Boston to Washington and back, including hack hire, portorage, &c. - - - - - 87 80  
255 80

Received payment.

F. R. GOURGAS.

BOSTON, *January 27, 1846.*

*The United States to W. A. Wellman, Dr.*

For my disbursements and incidental expenses, including postage, &c., at Washington, from December 30, 1845, to January 27, 1846, in the performance of services as required by the Secretary of the Treasury - - - - - \$168 00  
 For my travelling expenses from Boston to Washington and back, including hack hire, portorage, &c. - - - - - 87 80  
255 80

Received payment.

W. A. WELLMAN.

BOSTON, *January 27, 1846.*

*The United States in account with C. S. Bogardus, disbursing agent.*

Paid the following gentlemen the amount of their expenses at Washington, whilst on duty there by order of the Secretary of the Treasury, per vouchers annexed :

Alexander Young, Baltimore	-	-	-	-	\$133 20
B. A. Vickers, Baltimore	-	-	-	-	315 00
Charles Triechel, Philadelphia	-	-	-	-	330 00
Thomas Stewart, Philadelphia	-	-	-	-	202 70
W. A. Wellman, Boston	-	-	-	-	255 80
R. B. Connolly, New York	-	-	-	-	512 00
F. R. Gourgas, Boston	-	-	-	-	255 80
C. S. Bogardus, New York	-	-	-	-	1,017 00
Samuel J. Bridge, Boston	-	-	-	-	548 00
C. C. Walden, New York	-	-	-	-	558 00
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Received from C. W. Lawrence, esq., collector of the customs for the port of New York, four thousand one hundred dollars on account of the above.

C. S. BOGARDUS.

NEW YORK, September 16, 1846.

NOTE.—The balance of this account, \$27 50, paid in the 3d quarter of 1846.

TREASURY DEPARTMENT,  
*Register's Office, December 23, 1846.*

I hereby certify the above to be a true copy of an account of C. S. Bogardus, on file in this office.

R. H. GILLET, *Register.*